

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

DAVID ESTES COOPER,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

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Case No. 3:06-cv-305-RJC

ORDER ADOPTING MEMORANDUM AND RECOMMENDATION

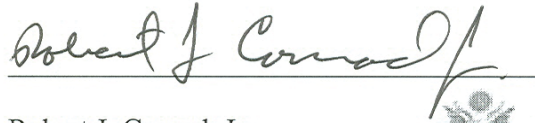
The gist of David Cooper’s Complaint is that his income is beyond the reach of the United States and that he never agreed to be liable for the National Debt. On April 23, 2007, the magistrate judge issued a Memorandum and Recommendation that the plaintiff’s Complaint be dismissed (pursuant to Fed. R. Civ. P. 8(a), 12(b)(1), 12(b)(6), *inter alia*), and that his “Request for Bill of Particulars” and his “Motion for Summary Judgment” be denied as moot. (Doc. No. 14). The parties were advised that objections were to be filed in writing within ten days after service of the magistrate judge’s decision. That deadline has now passed without any party filing specific objections.¹ After a careful review of the Memorandum and Recommendation, the Court finds that the magistrate judge’s proposed findings of fact are supported by the record and that the proposed conclusions of law are consistent with current case law. Accordingly, the Court hereby accepts the magistrate

¹ The plaintiff’s “objection” (Doc. No. 15), titled “Memorandum and Recommendation: Rebuttal, Comments and Opinions,” fails to allude to – let alone identify and address – the findings of facts or conclusions of law (*e.g.*, the Court lacks subject matter jurisdiction pursuant to Fed. R. Civ. P. 12(b)(1) as the United States cannot be sued absent an express waiver of sovereign immunity) to which the plaintiff objects. As such, it does not qualify as a specific objection requiring de novo review. *See Orpiano v. Johnson*, 687 F.2d 44, 47 (4th Cir. 1982) (holding that de novo review is unnecessary “when a party makes general and conclusory objections that do not direct the court to a specific error in the magistrate’s proposed findings and recommendations.”).

judge's recommendation.

THEREFORE, IT IS HEREBY ORDERED that Defendant's Motion to Dismiss (Doc. No. 7) be **GRANTED** and Plaintiff Cooper's Complaint be **DISMISSED WITH PREJUDICE**. **IT FURTHER ORDERED** that Plaintiff's "Request for Bill of Particulars" (Doc. No. 9) and "Motion for Summary Judgment" (Doc. No. 11) be **DENIED AS MOOT**.

Signed: September 21, 2007


Robert J. Conrad, Jr.
Chief United States District Judge

